



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

**WAC 458-16-290: Nature Conservancy Lands**

Date last reviewed: **9/9/99**

Reviewer: **Kim M. Qually**

Date current review completed: **11/18/02**

Briefly explain the subject matter of the document(s):

**WAC 458-16-290 explains the property tax exemption authorized by RCW 84.36.260 for nonprofit corporations or associations, the primary purpose of which is to conduct or facilitate scientific research or to conserve natural resources or open space for the general public. WAC 458-16-290 contains definitions of terms used in administering the exemption, describes the conditions under which the exemption may be obtained, the application process, and what occurs when the land is no longer used as a nature conservancy or for scientific research.**

**1. Public requests for review:**

YES	NO	
	<b>X</b>	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

**2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
	<b>X</b>	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	<b>X</b>	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions



		(WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

**The BTA has issued only one decision regarding nature conservancies since the rule was last reviewed. It doesn't contain any information that DOR would want to incorporate into the rule at this time.**

**3. Additional information:** Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

**No additional issues - the present rule is clear and concise as written.**

**4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 84.36.260: Property, interests, etc. used for conservation of ecological systems, natural resources, or open space – Conservation of scientific research organizations;**

**RCW 84.36.262: Cessation of use giving rise to exemption; and**

**RCW 84.36.264: Application for exemption under RCW 84.36.262**

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **none**

Court Decisions: **none**

Board of Tax Appeals Decisions (BTAs):

**County of Klickitat, a Municipal Corporation v. DOR, BTA Docket Nos. 01-070; 01-099 (2002) - whether a non-profit nature conservancy organization (RCW 84.36.260) is exempt from property taxes with respect to a failed residential subdivision it purchased with the intent of preserving as open space park land. Can the property be preserved and used as open space, even with the roads and utility stubs in place? The BTA concluded that the property is not exempt because (1) the organization did not show that the property is used and effectively dedicated primarily for any of the nature conservancy purposes specified in the exempting statute, and (2) the land's zoning prohibits use of the property for open space/nature conservancy purposes. A property owner seeking exemption must show that its intended use of the property is permissible under local land use ordinances. The Board thinks it inherent in the concept of an "exempt use" that the use be a lawful one.**

Appeals Division Decisions (WTDs): **none**



Attorney General Opinions (AGOs): **none**

Other Documents: **none**

**5. Review Recommendation:**

- \_\_\_\_\_ **Amend**
- \_\_\_\_\_ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X**   **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- \_\_\_\_\_ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**The information provided in this rule is correct and there is no need to change the rule at present.**

**6. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4